

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 7116

BILL NUMBER: HB 1410

NOTE PREPARED: Feb 24, 2005

BILL AMENDED: Feb 3, 2005

SUBJECT: Solid Waste Management Districts.

FIRST AUTHOR: Rep. Yount

FIRST SPONSOR:

BILL STATUS: 2nd Reading - 1st House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: (Amended) This bill extends the period in which a solid waste management district that owns its own landfill must file a report with the State Board of Accounts. The bill also exempts a district from the requirement that the fiscal body of a county in which a district is located must approve the use of certain property tax revenue within the district if the district: (1) owns a landfill; (2) will use property tax revenue to construct a new landfill cell or close a landfill cell at the landfill; and (3) has received approval from the county fiscal body to construct or close the landfill cell.

Effective Date: July 1, 2005.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: (Revised) According to current statute, solid waste management district boards must provide the county fiscal bodies within its district identical resolutions seeking approval for the use of property tax revenue in a year when the board seeks to increase its portion of the tax rate by more than 5%. This bill exempts solid waste management districts who own a landfill from this requirement, however, approval of the county in which the landfill is located must be received. This provision could make it easier for the board to exercise its current taxing authority.

Background: Bartholomew County Solid Waste Management District was the only district owning and operating a landfill as of September 2004. Monroe County Solid Waste District owned and operated its own landfill until early August 2004 when it was closed to the public. Both districts consist of only one county each.

The Bartholomew County Solid Waste Management District's tax levies over the past ten years are provided in the following table. The years in which the tax levies increased by five percent or more are bolded.

Year Tax Paid	Tax Levy	Percent Change from Previous Year
2004	\$557,929	0.9%
2003	\$553,062	-1.9%
2002	\$563,525	-0.4%
2001	\$566,060	77.2%
2000	\$319,437	-62.1%
1999	\$843,699	-22.9%
1998	\$1,094,097	-1.4%
1997	\$1,109,315	-2.0%
1996	\$1,131,555	87.6%
1995	\$603,312	-45.2%
1994	\$1,100,498	

State Agencies Affected:

Local Agencies Affected: Bartholomew County Solid Waste Management District.

Information Sources: Association of Solid Waste Management Districts; Local Government Database.

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